

**AMENDMENTS TO THE CLAIMS**

This listing of claims replaces all prior versions of claims in the application.

1. (Previously Presented) A processing aid for a vinyl chloride resin having specific viscosity  $\eta_{sp}$  of at least 0.5, which is obtained by polymerizing  
1 to 50 parts by weight of a monomer mixture (B) comprising 0 to 49% by weight  
of methyl methacrylate,  
51 to 100% by weight of at least one monomer selected from the group consisting  
of a methacrylate ester except methyl methacrylate and an acrylate ester, and  
0 to 20 % by weight of a vinyl monomer copolymerizable therewith,  
in the presence of a latex of a (co)polymer having specific viscosity of at least  $\eta_{sp}$  0.7,  
which is obtained by polymerizing in emulsion 99 to 50 parts by weight of a monomer mixture  
(A) comprising  
51 to 100% by weight of methyl methacrylate,  
0 to 49 % by weight of at least one monomer selected from the group consisting  
of a methacrylate ester except methyl methacrylate and an acrylate ester, and  
0 to 20 % by weight of a vinyl monomer copolymerizable therewith,  
wherein the total amount of (A) and (B) is 100 parts by weight,  
and wherein specific viscosity is measured at 30°C using Ubbelohde's Viscometer on 0.1  
g of polymer dissolved in 100 mL chloroform.

Amendment under 37 C.F.R. §1.114  
Serial No. 10/730,887  
Attorney Docket No. 000466A

2. (Original) The processing aid of Claim 1, wherein the processing aid for a vinyl chloride resin is a processing aid for a vinyl chloride resin containing a foaming agent.

3. (Original) A vinyl chloride resin composition comprising 100 parts by weight of a vinyl chloride resin and 0.1 to 30 parts by weight of the processing aid of Claim 1.

4. (Original) A vinyl chloride resin composition containing a foaming agent comprising 100 parts by weight of a vinyl chloride resin, 0.1 to 30 parts by weight of the processing aid of Claim 1 and a foaming agent.

5. (New) A processing aid for a vinyl chloride resin having specific viscosity  $\eta_{sp}$  of between 0.79 and 0.84, which is obtained by polymerizing 1 to 50 parts by weight of a monomer mixture (B) comprising 0 to 49% by weight of methyl methacrylate, 51 to 100% by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith, in the presence of a latex of a (co)polymer having specific viscosity of  $\eta_{sp}$  of between 1.06 and 1.13, which is obtained by polymerizing in emulsion 99 to 50 parts by weight of a monomer mixture (A) comprising

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51 to 100% by weight of methyl methacrylate,  
0 to 49 % by weight of at least one monomer selected from the group consisting  
of a methacrylate ester except methyl methacrylate and an acrylate ester, and  
0 to 20 % by weight of a vinyl monomer copolymerizable therewith,  
wherein the total amount of (A) and (B) is 100 parts by weight,  
and wherein specific viscosity is measured at 30°C using Ubbelohde's Viscometer on 0.1 g of  
polymer dissolved in 100 mL chloroform.